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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1556 OF 2006
IN
INCOME TAX APPEAL (L) NO. 770 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

Mr.Samip Shah ,,, Respondent

Mr.S.M. Shah for Appellant.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: OCTOBER 09, 2007

P.C.

. There is delay of 370 days in rpeferring the appeal. The order dated 24.8.2004 was received on 21.12.2004. The consent for filing appeal was granted on 7.4.2005. The last date for filing the appeal was 19.4.2005. The papers were forwarded to Ministry of Law after 13.4.2005. It is contended that after January, 2006 as the Panel counsel refused to take the work of Income Tax Department, the new panel was constituted on January, 2006. The appeal is filed on 27.4.2006. There is no explanation for the period between January, 2006 to 27.4.2006. In our opinion, the cause shown would not amount to sufficient cause. Hence, Motion dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**